

FORTIETH ANNUAL REPORT

OF THE

COMMISSIONERS

OF

CHARITABLE DONATIONS AND BEQUESTS

FOR

IRELAND.

Presented to both Houses of Parliament by Command of Her Majesty.



DUBLIN:

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1885.

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REPORT.

TO THE QUEEN'S MOST EXCELLENT MAJESTY.

MAY IT PLEASE YOUR GRACIOUS MAJESTY,

1. We, the Commissioners of Charitable Donations and Bequests for Ireland, humbly submit to your Majesty this our Fortieth Annual Report.

Within the twelve months which have elapsed since our last report, vacancies have been caused amongst us by the lamented death of Lord O'Hagan, and by the resignation of Lord Fitzgerald, His Grace, Archbishop Tranch, The Very Rev. The Dean of St. Patrick's, and Mr. Jonathan Pina. These have been filled up by the appointment of Mr. Richard P. Carton, q.c.; The Right Hon. and Most Rev. Lord Plunket, Archbishop of Dublin; The Very Rev. H. H. Dickinson, Dean of the Chapel Royal; Mr. Jonathan Hogg; and Mr. John B. Murphy, q.c. Within the same period we have also lost, with regret, the services of our Senior Secretary, Mr. Hercules Macdonnell, who, after thirty-one years of efficient and meritorious service, has retired on superannuation. His place has been filled by the appointment of Mr. Arnold F. Graves, Barrister at Law. While this Report was under our consideration we learned with regret of the death of Mr. Serjeant Robinson, q.c., which has created another vacancy amongst us.

2. Since our last Report 31 meetings have been summoned, at all but two of which a quorum attended. We have made 312 orders in various matters affecting charities and charity property, besides providing for the regular issue of the sums payable to the charities under our control.

3. Of the amount of our solicitor's costs for the past year, £9 18s. 4d. only, is chargeable upon the Vote as irrecoverable, the remainder being provided for out of the various charity funds.

4. The Exchequer continues to receive from us £41 18s. 4d., being the annual dividend on an old endowment from private sources placed in the hands of the late Board in 1815, "to assist them in recovering embroiled charities." This is not required for that purpose so long as costs and expenses incurred, and not otherwise realized, are paid out of the Parliamentary vote. For the last ten years the sums so remitted by us to the Exchequer have exceeded those paid to us to defray irrecoverable costs; the former being £419 3s. 4d., the latter £125 5s. 2d.

5. The aggregate amounts held by us on the 1st of January, 1884, were as follows:—

	£	s.	d.
New 3 per Cent. Stock,	253,719	6	5
Consols,	115,709	0	0
Cash,	1,948	18	9
Miscellaneous Securities,	15,667	8	6

In addition, we receive rents and annuities of the yearly value of £2,933 4s. 5d.

6. Funds for various charitable purposes, to the number of 265, have been lodged with us, from time to time, since the "Charitable Donations and Bequests Act (Ireland) 1867" enabled Trustees to make such voluntary transfers.

The entire amount so received since 1867 is:—

	£	s.	d.
New 3 per Cent. Stock,	113,007	14	0
Consols,	32,139	10	11
Cash,	60,706	19	11
Miscellaneous,	12,359	13	7

A detailed list for each of the past four years will be found in the third schedule.

In the last year, taken separately, these amounted to :—

	£	s.	d.
New 3 per Cent. Stock,	25,815	9	5
Consols,	19,015	3	6
Cash,	1,159	11	7

7 In the month of August last we received a notification from the Bank of Ireland that they were authorized by the Lords Commissioners of Her Majesty's Treasury, in virtue of the powers conferred upon them by the "National Debt (Conversion of Stock)," Act, 1884, to receive applications to convert Consolidated Three per cent. Annuities, Reduced Three per Cent. Annuities, and New Three per Cent. Annuities into Two Pounds Fifteen Shillings per Cent. annuities, or into Two Pounds Ten Shillings per Cent. annuities. As the principal portion of our property stands in New Three per Cents, and in Three per cent. Consols, we held a special meeting to consider the propriety of such conversion, and decided to take no steps to convert the Stocks on the terms proposed by the Treasury Circular of 7th August, 1884, being of opinion that such a conversion would not be beneficial to the charity estates.

8. Within the past year, we have received sums for the poor of different localities; several large amounts for the Sick and Indigent Roomkeepers Society, Dublin; funds for three Belfast hospitals, for building a Roman Catholic Church, for a Scripture reader, for a school teacher, for thirteen Limerick charities, for various charities in Dublin, and for apprenticing poor boys. This last is capable of affording assistance to many deserving cases. It consists of £4,300 New 3 per Cents, and £340 13s. 6d. cash, and, by the Will of the Testator, it is directed that the fund shall be used for apprenticing poor boys of the Protestant religion, in the City of Dublin, whose parents reside there, at fees of £10 Irish. In Isabella Vanoe's charity, we have had transferred to us by the Trustees £14,988 11s. 10d. Consols, and £3,600 New Threes, for the following objects:—Strangers' Friends Society, Dublin Wesleyan Missionary Society, Sick and Indigent Roomkeepers' Society, Moath-street Poor Institution, Mendicity Institution, Molyneux Blind Asylum.

9. The business in our department is expanding more and more each year, and this not only refers to the number of cases brought before us for consideration, but also to their weight and importance. The acceptance by us of a single fund often involves the opening in our books of several separate and distinct accounts. Thus, in the charity of Mr. John Fitzgerald, of the City of Cork, a sum of £14,500 was transferred to us, the interest of which was divisible among sixteen institutions in that city. In the bequests of Messrs. Daniel, R.C., and W. Gabbett, a sum of £6,808 15s. 6d. New 3 per Cents., £2,916 13s. 4d. Consols, and £287 10s. 3d. cash, was also transferred to us for the benefit of thirteen charities in the City of Limerick; and the bequests of Miss Isabella Vance, above referred to, are divisible among six charities in the city of Dublin. The acceptance of these three funds alone has necessitated the opening of thirty-five permanent new accounts. The increase in the business of our office is further illustrated by the fact that, whereas, at the time of the passing of the Act of the 30th and 31st years of your Majesty's reign, cap. 54, the aggregate amount of funds under our control, from all sources was

	£	s.	d.
Government Stock and Debentures,	207,735	15	8
Rents and Annuities	2,393	3	9

and the number of accounts standing in our books was 311: the amount of funds now in our names, is—

	£	s.	d.
Government Stock and Debentures,	405,153	4	6
Miscellaneous Securities,	14,050	10	0
Rents and Annuities,	2,393	4	5

and the number of accounts has increased to 569. There appears to be no doubt that this expansion of business will continue from year to year, inasmuch as not only trustees of charities are daily showing more anxiety to relieve themselves from responsibility by handing over to us the funds in their charge, but the Judges of the Courts of Equity frequently make orders for the transfer to us of funds in the hands of trustees as well for the purpose of securing the permanent safety of the fund, as of rendering unnecessary costly applications to the Court for the appointment of new trustees. A further reason for the increase of the business of our department is to be found in the fact, that funds impressed with charitable trusts, are by special order frequently transferred to us out of the Court of Chancery, where in many instances they have been lying for years unapplied.

10. One of the statutes* regulating our powers contains a useful provision under which, when it appears that the proper number of Trustees is deficient, we are enabled to call on the surviving or continuing Trustees by a formal notice to fill up the vacancies, and in default of their doing so we are empowered after the expiration of two months to take the proper steps for having them filled. Owing to frequent losses to charity property, we have authorised our Secretaries in every case in which they ascertain that there is an insufficient number of Trustees in being, to serve this notice, when after ordinary communications addressed to the surviving or continuing Trustees, they have failed in inducing them to make an application to the Court or to execute a deed for the purpose, as the case may be. It rests with those who are interested in the security of charity property to bring under the notice of our Secretaries the fact of there being a deficiency in the proper number of Trustees, for in no other way can they acquire a knowledge of the fact. It appears to us that in the interests of charity property the same power which is exercised so frequently, and with such signal advantage by the Charity Commissioners of England and Wales, of appointing Trustees of charity property, ought to be conferred on us.

11. We continue to insist strictly on the publication in local newspapers of charitable bequests. The protection afforded to charities by this provision of the statute, as well as by the further provision which compels executors to transmit copies of the papers to our office, is of the highest importance. We keep a careful register of all advertisements sent, and the number now recorded on our books amounts to 4,250. Not less important, and even in some respects more beneficial in the cases of bequests of small amount, is the power which we possess of exempting from publication. We have intrusted to our Secretaries the discretion of exemption in all proper cases, and it is invariably exercised in the interests of charities, inasmuch as in nearly all cases the condition required is that the bequests shall be paid and that receipts showing payment shall be produced. The result is that small sums left for charitable purposes, the payment of which might otherwise be indefinitely postponed if not wholly neglected, are paid within a few months after the death of the persons who bequeathed them. The number of exemptions now registered in our books is 1,160. Great as is the protection to charity property afforded by publication, we desire to point out that it can be rendered much more effectual by the persons who are interested in the several charities. It is the practice of some charitable institutions to cut out and register the advertisements of bequests in which they have an interest, and it after the lapse of a certain period after applications made for payment these are not paid, information of the fact is communicated to our Secretaries, who at once require explanations of the delay from the Executors, with the results that, after some official pressure, the bequests are usually paid; nevertheless it frequently happens that Executors, who are unwilling to give effect to the intentions of Testators, offer one excuse or another for delay, and in this way months, and even years, slip over without payment being made.

12. We regret to say that the provision requiring publication, so beneficial in itself, is sometimes abused by an unnecessary multiplication of advertisements made at the expense of the charities, and in newspapers published in distant localities, utterly unknown in the locality in which the bequest is applied. A case has recently been brought before us in which we compelled an Executor to refund to a charity, for unnecessary advertisements, a sum of upwards of £14. The provisions of the statute in reference to publication appear to be sufficiently clear, but in all cases in which doubts or difficulties arise, our Secretaries will at all times be ready to offer advice and assistance.

13. As much misapprehension appears to prevail as to the liability of bequests for charitable purposes to the payment of legacy duty, and as inquiries on the subject are frequently addressed to our secretaries, we deem it a fitting opportunity to state that, by the 38th Section of the 5th and 6th years of your Majesty's reign, cap. 82, bequests for purposes *merely* charitable in Ireland are exempt from duty. They must, however, be for purposes exclusively charitable, and not for purposes or objects merely pious. As regards purposes merely charitable, in order to exempt even these from duty, there must either be an obligation imposed by the will that the bequests shall be applied in Ireland, and not elsewhere, or it must be clearly deducible from the language of the will that they are to be applied in Ireland, and that all discretion to expend them elsewhere is taken away. The rates of duty, when chargeable, is in all cases 10 per cent.

14. The question of providing and securing a proper audit of charity accounts is one of great importance, and is at present in a very unsatisfactory condition. In many schemes framed by the Court of Chancery, for example in the charities of Lord Blayney, Peter Bertrand, and others, provision is made for an annual

* 54 & 35 Vic. cap. 103, sec. 15.

audit of the accounts by persons appointed by us and wholly unconnected with the charities. The effect is that the accounts of these charities are now in a very satisfactory state. We are of opinion that a similar provision should be made general and compulsory, and that all charity accounts should be submitted for audit to an officer appointed by us for the purpose, thus applying to them the principles which have been found so useful in reference to the accounts of Poor Law Guardians, Grand Juries, and other public bodies.

15. During the past year we have frequently had occasion to exercise our powers of sanctioning beneficial sales and leases of charity property not authorized or permitted by the trust, in two cases thereby nearly doubling the income of the charity. During the same period we have also had occasion in many instances to exercise the powers conferred upon us of sanctioning the compromise of claims made upon charities, thereby saving their funds the heavy costs to which they would have been subjected had they been obliged to have recourse to legal proceedings.

16. Under the sections of our Acts of Parliament which empower us, in cases where it has become unlawful or impracticable to apply charitable donations and bequests according to the intentions of the founders—to frame schemes, or to apply by petition to the Court of Chancery proposing schemes, for their application—we have had occasion frequently to exercise our powers. In Elizabeth Streaton Coulson's Bequest for founding an Academy of Music in the City of Dublin, we have published a notice of scheme for a *cy pres* application of the fund to be administered by a Committee consisting of three Members of the Corporation of Dublin, to be chosen annually by that body, three Trustees under the Will of said Elizabeth Streaton Coulson, or persons to be chosen by said Trustees, and three Members of the Royal Irish Academy of Music to be chosen annually by it, said Committee to carry out the Trusts of the Will of Testatrix as far as practicable in establishing an Academy of Music on a separate foundation, in conjunction with the Royal Irish Academy of Music, and to keep separate accounts of all expenditure in reference thereto. And we have directed a Petition to the Chancery Division of the High Court of Justice to be prepared in conformity with this notice.

17. Under an Act passed in 1881,* "To facilitate leases of land for the erection thereon of schools and buildings for the promotion of public education in Ireland," special powers are given to trustees of charities, or for public purposes, by which they are enabled to make leases at nominal rents, of land, not exceeding one acre, as sites for schools; subject, however, to our approval. Only three such applications have been made to us up to the present time.

18. Our Charity accounts for the year ended December 31, 1883, were duly audited and declared correct by the Auditor appointed for that purpose by the Local Government Board. The accounts for the year ended December 31, 1884 have been prepared and submitted for audit.

19. Accounts of the sum voted by Parliament have been regularly furnished by us, in accordance with the forms adopted under the direction of the Treasury, and the provisions of the "Exchequer and Audit Departments Act, 1866"; and our Appropriation Account for the year ending March 31, 1884, has been certified to be correct by the Auditor-General of Public Accounts.

20. All which we submit as our Report, and in testimony thereof have caused our corporate seal to be hereto affixed, this 8th day of July, 1885.

* 44 & 45 Vic., cap. 55.

Present when seal affixed :

THE RIGHT HON. THE MASTER OF THE ROLLS.
THE HON. JUDGE TOWNSHEND.
THE RIGHT HON. W. H. F. COGAN.
RICHARD PAUL CARTON, ESQ., Q.C.
THE VERY REV. H. H. DICKINSON, D.D.
JONATHAN HOGG, ESQ.

Commissioners.

SEAL.

W. GERON,
ARNOLD F. GRAVES, } Secretaries.

APPENDIX TO THE FORTIETH REPORT

OF THE

COMMISSIONERS OF CHARITABLE DONATIONS AND REQUESTS
FOR IRELAND.

SCHEDULES.

NAMES OF COMMISSIONERS AND ORDER AND DATE OF APPOINTMENT :

The Right Honorable ANDREW MARSHALL	} <i>ex-officio</i> , {	15 December, 1883.
FORSTER, MASTER of the ROLLS,		26 February, 1874.
The Right Honorable the LORD CHIEF BARON,		14 February, 1872.
The Honorable Judge TOWNSEND,		15 February, 1878.
The Right Honorable WILLIAM HENRY FORD COHAN,		2 December, 1878.
The Right Honorable Lord ELMY,		7 December, 1882.
JOHN GIVAN, Esq.,		14 February, 1884.
The Honorable Mr. Justice O'BRIEN,		4 February, 1885.
ROBERT PAUL CARTON, Esq., Q.C.,		23 February, 1885.
The Right Honorable and Most Reverend Lord FROSTER,		30 June, 1885.
Very Rev. H. H. DISKINSON, Dean of the Chapel Royal,		Same day.
JONATHAN FIM, Esq.,		Same day.
JOHN R. MURPHY, Esq., Q.C.,		Same day.

One vacancy by the death of Mr. Sergeant ROBINSON.

APPENDIX.
Schedule No. 1.
Commissioners of
Charitable Donations
and Requests for
Ireland.

RETURN of the Meetings of the Commissioners from 16th July, 1884, the dates thereof, and the Return of Meetings
Commissioners present at each Meeting up to the present time. from July 16, 1884.

16th July, 1884.

The Right Honorable the Master of the Rolls in the Chair.
The Very Reverend the Dean of St. Patrick's.
Jonathan Fim, Esq.
The Honorable Judge Townsend.
The Right Honorable W. H. F. Cogan.
John Givan, Esq.

15th October, 1884.

The Right Honorable the Master of the Rolls in the Chair.
The Right Honorable the Lord Chief Baron.
Jonathan Fim, Esq.
The Honorable Judge Townsend.

5th November, 1884.

The Right Honorable the Master of the Rolls in the Chair
Jonathan Fim, Esq.
James Robinson, Esq., Q.C., Sergeant-at-Law.
The Honorable Mr. Justice O'Brien.

12th November, 1884.

The Right Honorable the Master of the Rolls in the Chair.
Jonathan Fim, Esq.
James Robinson, Esq., Q.C., Sergeant-at-Law.
The Honorable Mr. Justice O'Brien.

19th November, 1884.

The Right Honorable the Master of the Rolls.
James Robinson, Esq., Q.C., Sergeant-at-Law.
And no other Commissioner having attended no business could be transacted.

APPENDIX.

SCHEDULE No. 1.

Accounts of the
Meetings of the
Commissioners of
Charitable Donations
and Bequests for
Ireland, from the
16th July, 1884.

26th November, 1884.

The Right Honorable the Master of the Rolls in the Chair.
Jonathan Finn, Esq.
The Honorable Judge Townsend.
The Right Honorable W. H. F. Cogan.
The Honorable Mr. Justice O'Brien.

3rd December, 1884.

The Very Reverend the Dean of St. Patrick's in the Chair, which was afterwards taken by the Right Honorable the Lord Chief Baron.
The Honorable Judge Townsend.
James Robinson, Esq., Q.C., Serjeant-at-Law.

10th December, 1884.

Jonathan Finn, Esq., in the Chair.
The Honorable Judge Townsend.
John Givan, Esq.

17th December, 1884.

Jonathan Finn, Esq., in the Chair, which was afterwards taken by the Right Honorable the Master of the Rolls.
The Honorable Judge Townsend.
The Right Honorable Lord Emily.
John Givan, Esq.
The Honorable Mr. Justice O'Brien.

14th January, 1885.

Jonathan Finn, Esq., in the Chair, which was afterwards taken by the Right Honorable the Master of the Rolls.
The Honorable Judge Townsend.
James Robinson, Esq., Q.C., Serjeant-at-Law.
John Givan, Esq.
The Honorable Mr. Justice O'Brien.

21st January, 1885.

The Right Honorable the Master of the Rolls in the Chair.
James Robinson, Esq., Q.C., Serjeant-at-Law.
John Givan, Esq.
The Honorable Mr. Justice O'Brien.

28th January, 1885.

The Right Honorable the Master of the Rolls in the Chair.
The Very Reverend the Dean of St. Patrick's.
The Honorable Judge Townsend.
John Givan, Esq.
The Honorable Mr. Justice O'Brien.

4th February, 1885.

The Honorable Judge Townsend in the Chair, which was afterwards taken by the Right Honorable the Master of the Rolls.
The Right Honorable Lord Emily.
John Givan, Esq.
The Honorable Mr. Justice O'Brien.

11th February, 1885.

The Very Reverend the Dean of St. Patrick's.
The Honorable Judge Townsend.
And no other Commissioner having attended no Board business could be transacted.

18th February, 1885.

John Givan Esq., in the Chair, which was afterwards taken by the Right Honorable the Master of the Rolls.
The Honorable Mr. Justice O'Brien.
Richard Paul Carton, Esq., Q.C.

25th February, 1885.

The Very Reverend the Dean of St. Patrick's in the Chair, which was afterwards taken by the Right Honorable the Lord Chief Baron, and subsequently by the Right Honorable the Master of the Rolls.
The Honorable Judge Townsend.
John Givan, Esq.
The Honorable Mr. Justice O'Brien.
Richard Paul Carton, Esq., Q.C.

44th March, 1885.

The Right Honorable the Master of the Rolls in the Chair.
 The Very Reverend the Dean of St. Patrick's.
 The Honorable Judge Townsend.
 John Givan, Esq.
 Richard Paul Carton, Esq., Q.C.
 The Right Honorable and Most Reverend Lord Plunket.

116th March, 1885.

The Right Honorable the Master of the Rolls in the Chair.
 The Honorable Judge Townsend.
 John Givan, Esq.
 Richard Paul Carton, Esq., Q.C.

18th March, 1885.

The Right Honorable the Master of the Rolls in the Chair.
 John Givan, Esq.
 Richard Paul Carton, Esq., Q.C.

15th March, 1885.

The Very Reverend the Dean of St. Patrick's in the Chair.
 The Honorable Judge Townsend.
 Richard Paul Carton, Esq., Q.C.

15th April, 1885.

The Right Honorable the Master of the Rolls in the Chair.
 The Honorable Judge Townsend.
 The Honorable Mr. Justice O'Brien.
 Richard Paul Carton, Esq., Q.C.

22nd April, 1885.

The Right Honorable the Master of the Rolls in the Chair.
 The Right Honorable the Lord Chief Baron.
 The Very Reverend the Dean of St. Patrick's.
 The Honorable Judge Townsend.
 John Givan, Esq.
 The Honorable Mr. Justice O'Brien.
 Richard Paul Carton, Esq., Q.C.
 The Right Honorable and Most Reverend Lord Plunket.

23rd April, 1885.

The Right Honorable the Master of the Rolls in the Chair.
 The Very Reverend the Dean of St. Patrick's.
 The Honorable Judge Townsend.
 The Right Honorable W. H. F. O'Connell.
 John Givan, Esq.
 Richard Paul Carton, Esq., Q.C.

6th May, 1885.

The Very Reverend the Dean of St. Patrick's in the Chair.
 The Right Honorable Lord Emsley.
 The Honorable Mr. Justice O'Brien.
 Richard Paul Carton, Esq., Q.C.

13th May, 1885.

The Right Honorable the Master of the Rolls in the Chair.
 The Very Reverend the Dean of St. Patrick's.
 The Honorable Judge Townsend.
 John Givan, Esq.
 The Honorable Mr. Justice O'Brien.
 Richard Paul Carton, Esq., Q.C.

APPENDIX

SCHEME No. 1.

Return of the
 Meetings of the
 Commissioners of
 Charitable Donations
 and Bequests for
 Ireland, from the
 18th July, 1884.

APPENDIX.

SCHEME No. 1.

Return of the
Meetings of the
Commissioners of
Charitable Donations
and Bequests for
Ireland, from the
1st July, 1884.

30th May, 1885.

The Honorable Judge Townsend in the Chair.
John Givan, Esq.
The Honorable Mr. Justice O'Brien.
Richard Paul Carton, Esq., Q.C.

3rd June, 1885.

The Right Honorable the Master of the Rolls in the Chair.
The Honorable Judge Townsend.
John Givan, Esq.
The Honorable Mr. Justice O'Brien.
Richard Paul Carton, Esq., Q.C.

10th June, 1885.

The Right Honorable the Master of the Rolls in the Chair.
John Givan, Esq.
Richard Paul Carton, Esq., Q.C.

17th June, 1885.

The Right Honorable the Master of the Rolls in the Chair, which was
afterwards taken by—
The Honorable Mr. Justice O'Brien.
John Givan, Esq.
Richard Paul Carton, Esq., Q.C.

24th June, 1885.

The Right Honorable the Master of the Rolls in the Chair.
The Honorable Judge Townsend.
John Givan, Esq.
The Honorable Mr. Justice O'Brien.

1st July, 1885.

The Right Honorable the Master of the Rolls in the Chair.
The Honorable Judge Townsend.
The Right Honorable W. E. F. O'Connell.
John Givan, Esq.
The Honorable Mr. Justice O'Brien.
Richard Paul Carton, Esq., Q.C.

SCHEME No. 2.

Return of the
Amount of Govern-
ment Stock, Securi-
ties, and other
property vested in
the Commissioners.

RETURN of Amount of Government Stock standing to the credit of the Commissioners of
Charitable Donations and Bequests for Ireland, in the Books of the Bank of Ireland
on 31st December, 1884.

New 3 per Cent. Stock,	£258,719	6	5
3 per Cent. Consols,	115,709	0	0

RETURN of Debentures deposited in the Bank of Ireland, the property of the Commissioners
of Charitable Donations and Bequests for Ireland.

	£	s.	d.
One Ballast Office Debenture,	92	6	2
A Mortgage upon the county of Dublin Estates for £184 12s. 3d., bearing interest at 5 per cent. in place of	46	3	1
One Kinsale Turnpike Debenture for	46	3	1
" ditto,	46	3	1
" ditto,	46	3	1
" Dunceen Turnpike do.	100	0	0
One Ballingarry Loan Fund Debenture,	440	0	0
Twenty ditto ditto			

RETURN of various other Securities, the property of the Commissioners of Charitable Donations and Bequests for Ireland.

ANNUAL.

SCHEDULE No. 2.

Return of the Amount of Government Stock, Securities, and other property vested in the Commissioners.

	£	s.	d.
Mortgage to secure principal sum,	4,750	1	7
50 Shares, Mountmellick Gas Company, of £5 each,	250	0	0
Stock of Great Northern Railway Company,	1,000	0	0
4½ per Cent. Preference Stock, Waterford and Limerick Railway,	500	0	0
4 per Cent. Do., Do.,	250	0	0
4 per Cent. Debenture Stock of Great Southern and Western Railway,	2,405	0	0
4 per Cent. Perpetual Preferential Stock of Great Southern and Western Railway,	312	5	9
4½ per Cent. Debenture Stock of Great Northern and Western Railway,	700	0	0
4 per Cent. Debenture Stock of Belfast and Northern Counties Railway,	625	0	0
Stock of Dublin Steam-packet Company,	150	0	0
Bank of Ireland Stock,	2,158	6	8
India 4 per Cent. Stock,	1,189	16	0
Debenture Stock, Great Northern Railway,	400	0	0
Grand Canal Company Stock,	150	0	0
Turnpike Debentures (valueless),	2,500	0	0
Fund in the name of the Commissioners v. Lill, the interest on which is ordered to be paid to the Commissioners, Government New 3 per Cent. Stock,	4,599	5	1
Fund in the name of Mansfield v. Attorney-General, the interest on which is similarly payable to the Commissioners, Government New 3 per Cent. Stock,	1,844	10	11
The Interest on 3 Waterford bridge Debentures is also payable in this charity.			
Fund in the name of McCormick v. Pattee, the interest on which is similarly payable to the Commissioners, Government New 3 per Cent. Stock,	3,309	7	10

Bests and Annuities received by the Commissioners of Charitable Donations and Bequests for Ireland, yearly,

£2,953 4 5

SCHEDULE of Sums placed under the Guardianship of the Commissioners, in pursuance of 30 & 31 Vict., chap. 54, and 34 & 35 Vict., chap. 102, for each of the last three years.

SCHEDULE No. III, Part I, showing the sums received from 15th July, 1881, to 4th July, 1882.

SCHEDULE No. 2.

Showing the sums placed under the Guardianship of the Commissioners for each of the last three years.

Donor or Testator.	Objects of the Charity.	Government New 3 per Cent. Stock.	Other Securities and Cash.
		£ s. d.	£ s. d.
Barling, J.,	Charitable Institution, Waterford, Subscriptions of Life Governors,	—	*21 4 7
Friends' Protection Society,	—	4,768 3 1	169 14 8
Wadding, T.,	—	—	†315 0 5
Samuels, Sir R. de la,	Alms-houses in Carrick-on-Suir,	—	†200 0 0
General, Dr. Robert,	Downybrook Protestant Schools,	145 7 0	—
Temple, Patrick,	Poor of Kilrickle Parish at Christmas and Easter,	542 3 9	—
Malmeson, J.,	Mrs. R. Malmeson for life and after her death, half to Friends' School at Newtown, and half to Friends' Agricultural School at Brookfield,	—	†900 0 0
Condon-Parsell's Funds,	Poor of Comber Parish,	—	†175 0 0
Fikington, Sarah D.,	Salary of Master of Woburn School,	—	†250 0 0
Idno,	Premiums for Woburn School,	—	†100 0 0
Fry, Bridget,	St. Mary's Training School, Stanhope-street,	—	†90 11 10
Idno,	Poor of Clonhoney Parish,	—	†60 7 11
Idno,	Poor of Killoe Parish,	—	†60 7 11
Idno,	Poor of Rockbrook,	—	†20 3 11
Drummond, Mary,	Charity School in Armagh, Poor of Clonsilla, Poor of Armagh, and Poor of Reformed French Church Congregation, Castleblayney Alms Houses,	—	†430 18 8
Haynes, Lord,	Methodist Chapel, Clonsilla-road,	—	†256 10 0
Methodist Chapel, Clonsilla-road,	—	—	†500 0 0
Robinson Memorial Benevolent Fund Society,	Female Professors of Music in Ireland,	71 7 7	—
Allee, Nicholas J.,	Protestant Religious Societies,	—	†19,040 0 0
Brown, John,	Protestant Church in Ireland,	—	†60 0 0

* Cash.

† Cash.

‡ Four per Cent. Debenture Stock of Belfast and Northern Counties Railway.

§ Five per cent. Debenture Stock of Great Northern Railway.

|| Cash payable by an annuity charged on land.

SCHEDULE No. III., Part 2, showing the sums received from 6th July, 1882, to 10th July, 1883.

Donors or Testators.	Objects of the Charities.	Government New 3 per Cent. Stock.	Other Securities and Cash.
		£ s d.	£ s d.
Hutchinson, Summers.	Refuge for the Fallen, Dublin and Kings- town.	—	*50 0 0
Catholic and Apostolic Church, Belfast.	Purchase vacancy of two plots of ground sold to build a new Church for this Congregation.	—	*400 0 0
Perse Funness.	Illerion School, Co. Galway.	—	*44 8 6
Moyneagh, Rev. Patk.	Poor of Parish of Donagh, Co. Monaghan.	2,368 10 0	—
Fitzgerald, John.	St. Patrick's R. C. Male and Female Orphan Asylum, Cork.	—	*2,500 0 0
Ditto.	SS. Joachim and Anne's, Asylum, Cork.	—	*1,000 0 0
Ditto.	Christian Schools, Lady's Mount, Cork.	—	*1,000 0 0
Ditto.	North Presentation Convent, Cork.	—	*1,000 0 0
Ditto.	Good Shepherd's Convent, Sunday's Well, Cork.	—	*1,000 0 0
Ditto.	The Little Sisters of the Poor, Montserrat, Cork.	—	*1,000 0 0
Ditto.	The Mercy Hospital, Cork.	—	*1,000 0 0
Ditto.	The Sisters of Mercy, St. Mary's of the Isle, Cork.	—	*1,000 0 0
Ditto.	The Society of St. Vincent de Paul, Cork.	—	*1,000 0 0
Ditto.	The Mary Magdalen Asylum, Cork.	—	*500 0 0
Ditto.	The St. Patrick's Incurable Hospital, Cork.	—	*500 0 0
Ditto.	The South Presentation Convent, Cork.	—	*1,000 0 0
Ditto.	The Fever Hospital, Cork.	—	*500 0 0
Ditto.	The Poor Clare's Convent, Keshmara.	—	*500 0 0
Ditto.	The Blind Asylum, Cork.	—	*500 0 0
Ditto.	The North Infirmary, Cork.	—	*500 0 0
Distressed Clergy- men's Fund.	Widows and Orphans of Clergymen of the United Church of England and Ireland (subject to a life interest).	—	*23 4 8
General Orphan Home.	General Orphan Home, South Richmond- street, Dublin.	—	*450 0 0
O'Callaghan, Rev. J.	Poor of Parishes of Basle and Kilkenny, county Roscommon.	486 8 1	—
Robinson, Frigate.	Loan Fund for Poor Industrious Men under the direction of the Vestry of Anagh.	1,004 2 10	*475 6 8
Evans, Robert.	Protestant Poor of Parish of Donoughmore.	—	*577 12 5
Evans, Rev. George.	Poor and Sunday School of Donoughmore Parish.	105 6 8	*4 65 10 2
Gordon, Jane Maria.	Ballykeigh School.	196 18 0	—
Hall, Anne.	Templemore School.	958 14 11	*285 11 2
Ditto.	Roscommon School.	2,537 13 10	*15 0 0
Bridgock, Robert.	Protestant Prisoners of Trillick.	911 14 8	*18 0 0
Ditto.	Do. do.	1,075 0 0	*648 11 0
Gill, Henry.	Fourteen Aged Men of the Town or Parish of Carrickfergus.	—	*9 7 6
Blayney, Leed.	Poor of Castleblayney, including his old Servants and Labourers.	5,005 19 7	—
Robinson Memorial Benevolent Fund Society.	Female Prisoners of Music in Ireland.	—	*1,129 4 9
		10 9 6	—

* Cash. † Bank of Ireland Stock. ‡ Four per cent. Debenture Stock of Belfast and Northern Counties Railway. § Consols.

OF CHARITABLE DONATIONS AND BEQUESTS FOR IRELAND. 13

SCHEDULE No. III., Part 3, showing the sums received from 10th July, 1883, to 15th July, 1884.

Donors or Testators.	Objects of the Charities.	Government New 5 per Cent. Stock.	Other Securities and Cash.
		£ s. d.	£ s. d.
Hunter, Hester A.,	Poor of the Parish of Kilsco, co. Down, at Christmas or Ea-ter,	195 1 5	—
Gill, Henry,	Fourteen Aged Men of the Town or Parish of Carrickfergus,	407 10 8	†127 19 5
Gryndon, Anna Maria,	Protestant Poor of St. John's Parish, Limerick, at Christmas,	—	*384 18 8
Abbott, John,	Purchase money of premises at Monkstown, co. Dublin, left for parish purposes, its poor and schools,	—	†349 0 0
Blayney, Lord,	Poor of Castletown Parish,	507 12 7	—
Edd, Susanna,	Female Orphan House, North Circular Road, so long as it shall continue a strictly Protestant establishment, but in case it cease to be so, then to the Parochial Boarding Schools of St. Peter's Parish, Dublin,	550 0 0	†13 9 3
Lynch, John Breen,	Poor (without religious distinction) of the three Parishes of Kilsride and Ballinacree, Oldcastle and Moylagh, and Castleraghan,	—	†840 7 0
McCarthy, James,	National School at Rathfriland,	—	†100 0 0
Reade, Philip,	Verity expenses of the Parish of Inniscarra, Widows and Orphans of do.,	—	†100 0 0
Doyle, James,	Twenty Poor Protestant Inhabitants of Castlemartyr, and twenty of the common Poor People, at Christmas eve,	137 12 6	†40 12 7
Taggart, Mary,	Poor of the Parish of Connor,	—	†49 2 6
Yazung, J.,	J. Fanning's Charitable Institution, Water- ford. Subscriptions of Life Governors,	—	*20 17 7
Bayley, Elizabeth,	Purchase money of a house in Cullinstown, Dublin, sold for the benefit of the Widows of Methodist Preachers,	—	†109 3 6
Bell, Patrick,	Arrears of an annuity for Diocesan Semi- nary, Navan, the Convents of Mercy at Navan, Kells, and Trim, and the Poor of the Parishes of Clonsilla and Kil- lallen,	—	†385 16 2
Sharwood, Robert,	Protestant Widows and Housekeepers of St. Peter's Parish, Athlone,	43 3 3	†8 18 0
Brown, Rev. Dr. St. John,	Poor reduced Protestant Housekeepers of Kilbrigan,	—	†102 0 0
Clarkin, Francis,	Roman Catholic Church to be erected at Clonsilla,	—	†109 15 0
Coulson, Elizabeth S.,	To establish an Academy for Instrumental Music in Dublin,	—	†1363 5 6
Currie, Hugh,	Destitute Sick and Clothing Society, Bel- fast,	—	†50 0 0
Goldsmith's Benevolent Fund,	Members of the Corporation of Goldsmiths, Dublin, their Widows and Orphan's,	276 5 8	—
Macklin, Ralph,	Ralph Macklin's School, Molesworth-st., Dublin,	5,977 15 10	†67 16 0
Lurgan Charities,	Sundry charities in Lurgan,	1,671 8 5	*514 18 8
Cornick, Ellen,	Coolagh Roman Catholic Church, St. Joseph's Night Refuge, Convent of Sisters of Charity, Clonsilla,	—	†11 2 2
Donohoe, Bedelia,	Society of St. Vincent de Paul, for chari- table purposes,	—	†80 0 0
Harrison, Thomas,	Decayed Housekeepers of Bandonbridge,	—	†173 15 0
Mills, Edward,	Poor of Parish of Kilgobbin,	—	†64 15 9
Crofton, M. A.,	Endowment for a Protestant School near Ashford, co. Wicklow,	—	†20 0 0
Perce, Parsons,	Illerson School, Co. Galway,	—	†134 18 5
Westropp, Anna,	Lying-in Hospital, Limerick,	—	†44 6 5
Leigh, Arabella,	Sick and Indigent Roomkeepers' Society, Dublin,	495 10 0	†634 18 11
Cox, Mary Anne,	Loaz Fund for Working Classes and Mem- bers of First Presbyterian Congregation of Parish of Colonsay,	—	—
Ryan, Maria Catherine,	Sick and Indigent Roomkeepers' Society, Dublin,	348 6 8	†80 10 5
		—	†1035 0 8
			†116 2 0

† Cash.

* Consols.

‡ Bank of Ireland Stock.

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SCHEDULE No. III., Part 4, showing the sums received from 15th July, 1884 to 31st July, 1885.

Donor or Testator.	Objects of the Charity.	Government New 2 per Cent. Stock.			Other Securities and Cash.		
		£	s.	d.	£	s.	d.
Ward, Hon. B.	Poor of Ballyculter,	—	—	—	*43	9	8
Chesvers, John.	For the Poor at the discretion of his Executors,	—	—	—	195	15	0
Flood, P.	Dungarven Charities,	—	—	—	114	10	2
Berrett, Very Rev. Dr.	Sick and Indigent Roomkeepers' Society,	5,650	12	10	*1,503	3	9
Care, Richard.	Do.,	500	0	0	—	—	—
Ward, Peter.	Do.,	1,000	0	0	—	—	—
Gardiner, George.	Apprenticing Poor Boys of the Protestant Religion in the City of Dublin,	4,300	0	0	1340	13	0
Sinclair, Jane Wilson.	Hospital for Sick Children, Belfast; Lying-in Hospital, Belfast; Ulster Hospital for Children and Women,	1,003	11	10	—	—	—
Warren, Catherine.	Scripture Bearer at Drogheda,	—	—	—	150	0	0
Gosner, William.	Poor Protestant Housekeepers of Ballymo- dan and Kilbrigan,	1,206	4	2	138	7	0
Coom, Right Rev. Dr.	Teacher of Bellane School,	—	—	—	1105	8	8
Griffin, R. Lynght.	Protestant Poor of Benlurg,	—	—	—	1100	0	0
Sweeney, Elizabeth.	Roman Catholic Church to be built at Leitrim, co. Galway,	1,447	18	1	156	7	0
Ball, Laurence.	Poor of Parish of Deleek,	—	—	—	—	—	—
Gabbett, Robert M.	Poor of St. Michael's, St. Mary's, St. Man- chin's, and St. John's parishes, Limerick,	2,000	0	0	103	15	0
Gabbett, Daniel.	Poor of St. Michael's, St. Mary's, St. Man- chin's, and St. John's parishes, Limerick;	—	—	—	*2,916	13	4
	Poor of Blind Asylum and Protestant Episcopal Church, Limerick; Limerick Protestant Orphan Society; Fever Hospi- tal, and Lying-in Hospital,				107	10	0
Gabbett, William.	Poor of St. Michael's, St. Mary's, St. Man- chin's, and St. John's parishes, Limerick; Limerick Blind Asylum; Protestant Orphan Society; Protestant Aid Society; St. C. Magdalen Asylum; Sisters of Mercy; St. Michael's District Visiting Society,	4,806	15	6	1141	0	3
Vasey, Isabella.	Strangers' Friend Society; Dublin Wes- leyan Missionary Society; Sick and In- digent Roomkeepers' Society; Meth- uam-street Poor Institution; Mendicity In- stitution; Holyrood Blind Asylum,	3,600	0	0	*14,938	11	10
Correll, Dr.	J. Fanning's Charitable Institution, Water- ford,	—	—	—	*50	4	11
Protestant Shoemakers' Society.	Aged, Sick, or Infirm Protestant Shoemakers of the City of Dublin,	538	7	0	—	—	—

*Circular.

†Cash.